

Hearing Date: August 22, 2019 at 10:00 a.m. (EST)
Objection Deadline: August 15, 2019 at 4:00 p.m. (EST)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	
	:	Chapter 11
SEARS HOLDINGS CORPORATION, <i>et al.</i> ,	:	
	:	Case No. 18-23538 (RDD)
	:	
Debtors. ¹	:	(Jointly Administered)
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**NOTICE OF MOTION BY SUNRISE MALL, LLC
FOR ORDER ALLOWING ITS ADMINISTRATIVE RENT CLAIM**

PLEASE TAKE NOTICE that pursuant to the annexed motion (the "Motion"), Sunrise Mall, LLC (the "Landlord"), shall move before the Honorable Robert D. Drain, United States Bankruptcy Judge, in his courtroom at the United States Bankruptcy Court, 300 Quarropas Street, White Plains, New York 10601, on **August 22, 2019 at 10:00 a.m.** or as soon thereafter as counsel may be heard, for an order allowing the Landlord's administrative expense claims pursuant to sections 503(b)(1) of the Bankruptcy Code.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

PLEASE TAKE FURTHER NOTICE that any responses or objection (“Objections”) to the Motion shall be in writing, shall conform to the Bankruptcy Rules and the Local Rules, shall be filed with the Bankruptcy Court (a) by attorneys practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov), and (b) by all other parties in interest, on a CD-ROM, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and shall be served in accordance with the Amended Order Implementing Certain Notice and Case Management Procedures, entered on November 1, 2018 [Dkt. No. 405], so as to be filed and received no later than **August 15, 2019 at 4:00 p.m.** (Eastern Time) (the “Objection Deadline”).

PLEASE TAKE FURTHER NOTICE that if no Objections are timely filed and served with respect to the Motion, the Landlord may, on or after the Objection Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Motion, which order may be entered without further notice or opportunity to be heard.

Dated: August 5, 2019
New Haven, Connecticut

LECLAIRRYAN PLLC

By: /s/ Ilan Markus
Ilan Markus
Niclas A. Ferland
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Counsel for Brooks Shopping Center Partners, LLC

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	
	:	Chapter 11
SEARS HOLDINGS CORPORATION, <i>et al.</i> ,	:	
	:	Case No. 18-23538 (RDD)
	:	
Debtors. ¹	:	(Jointly Administered)
-----	X	

**MOTION BY SUNRISE MALL, LLC
FOR ORDER ALLOWING ITS ADMINISTRATIVE RENT CLAIM**

Sunrise Mall, LLC (the "Landlord"), hereby submits this Motion for Order Allowing Its Administrative Rent Claim, and in support thereof, states as follows:

I. BACKGROUND

1. On October 15, 2018 (the "Petition Date"), the above-captioned debtors (collectively, the "Debtors") filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") with the United States Bankruptcy Court for the Southern District of New York (the "Court").

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

2. The Landlord and one of the Debtors are parties to that certain lease dated as of March 17, 1995 (as amended and/or modified, the "Lease") of nonresidential real property (the "Premises") for a retail store at the Sunrise Mall located in Massapequa, New York (Store # 1404).

3. The Lease was rejected effective May 13, 2019.

4. The Premises constitutes a "shopping center" as that term is used in 11 U.S.C. § 365(b)(3).

II. POSTPETITION RENT DUE UNDER THE LEASE

5. The Debtors are obligated under the terms of the Lease to pay to the Landlord the unpaid post Petition Date rent and rent-related charges for October 2018 through May 2019. The Debtors, however, have failed to pay \$4,110.11 in post Petition Date rent and rent-related charges under the Lease (the "Accrued Rent"). The components of the Accrued Rent are set forth in greater detail on Exhibit 1 hereto.

III. LAW AND ARGUMENT

A. The Accrued Rent is Allowable as an Administrative Claim Pursuant To 11 U.S.C. § 503(b)(1).

6. The Accrued Rent constitutes an allowable administrative expense pursuant to 11 U.S.C. § 503(b), which provides, in relevant part:

After notice and a hearing, there shall be allowed administrative expenses ... including—

(1)(A) the actual, necessary costs and expenses of preserving the estate, including wages, salaries, or commissions for services rendered after the commencement of the case.

11 U.S.C. § 503(b)(1)(A).²

² Additionally, pursuant to 11 U.S.C. § 365(d)(3), the Debtor is obligated to pay the Accrued Rent when due. See e.g., In re Stone Barn Manhattan LLC, 398 B.R. 359, 361-68 (Bankr. S.D.N.Y. 2008); The Caldor Corp. v. S Plaza

7. Bankruptcy Code section 503(b)(1)(A) has been interpreted to require that "[f]or a claim in its entirety to be entitled to first priority under [§ 503(b)(1)(A)], the debt must arise from a transaction with ... the debtor-in possession [and] the consideration supporting the claimant's right to payment [must be] beneficial to the debtor-in-possession in the operation of the business." See In re O'Brien Environmental Energy, Inc., 181 F.3d 527, 532-33 (3d Cir. 1999) (quoting Cramer v. Mammoth Mart, Inc. (In re Mammoth Mart, Inc.), 536 F.2d 950, 954 (1st Cir. 1976)); COLLIER ON BANKRUPTCY, 15th ed. ¶ 503.06[3] (claim must have arisen from a transaction with the estate and must have benefited the estate in a demonstrable way).

There is no question, of course, that the payment of rent for the use and occupancy of real estate ordinarily counts as an 'actual, necessary' cost to which a landlord, as a creditor, is entitled. ... rent is clearly an 'actual, necessary' cost of preserving the estate however, the landlord's right to collect monetary relief is somewhat curtailed: a debtor is generally required to pay only a reasonable value for the use and occupancy of the landlord's property, which may or may not equal the amount agreed upon in the terms of the lease.

Zagata Fabricators v. Superior Air Products, 893 F.2d 624, 627 (3d Cir. 1990).

8. Although Zagata does not set forth a method for determining the "reasonable value" of the Debtors' use and occupancy of the Premises, decisions interpreting Zagata suggest that the so-called "objective" approach, the majority view, should be used rather than the so-called "subjective" approach, the minority view. The objective approach measures the value to the estate as the reasonable value of the leased property without regard to the actual use made by the debtor, In re P.A. Potts & Co., Inc., 137 B.R. 13, 17 (Bankr. E.D. Pa. 1992) (using the "objective" approach), citing, In re Mohawk Industries, Inc., 54 B.R. 409 (Bankr. D. Mass. 1985) (allowing use and occupancy claim in amount equal to former lease rate through date all

Assocs., L.P. (In re Caldor, Inc.-NY), 217 B.R. 116, 120-21 (Bankr. S.D.N.Y. 1998); In re Montgomery Ward Holding Corp., 268 F.3d 205, 209 (3d Cir. 2001) (holding that Congress, in adopting section 365(d)(3), intended a debtor to perform all leasehold obligations as they came due).

materials were removed from the premises), while the subjective approach values the leased property based upon the actual use of the property made by the debtor. In re P.A. Potts & Co., 137 B.R. at 17; but see In re Lease-a-Fleet, Inc., 140 B.R. 840, 846-47 (Bankr. E.D. Pa. 1992) (rejected In re P.A. Potts & Co.; costs for unused property do not constitute administrative expenses).

The measure of the benefit to the estate is typically the reasonable rental value of the property that was occupied or used by the trustee. Using reasonable rental value allows the court to apply an objective standard in determining the benefit to the estate.

COLLIER ON BANKRUPTCY, 15th ed. ¶ 503.06[6][c][ii].

9. In applying the "objective" approach, "the rental value fixed in the lease will control, unless there is convincing evidence that such rental rate is unreasonable." In re P.A. Potts & Co., 137 B.R. at 18; In re Cornwall Paper Mills Co., 169 B.R. 844, 851 (Bankr. D. N.J. 1994) (same); In re Mohawk Indus. Inc., 54 B.R. 409, 412 (Bankr. D. Mass. 1985) (same); see also Thompson v. 1FG Leasing Co., (In re Thompson), 788 F.2d 560, 563 (9th Cir. 1986) (fair market value of lease controls).

10. In the instant case, the Debtors benefited by having control of the Premises during the time period in which the Accrued Rent accrued, and thus the Landlord should be allowed a Chapter 11 administrative claim to the extent of the Accrued Rent — in the amount of \$4,110.11 -- pursuant to 11 U.S.C. § 503(b)(1)(A). See In re Go Fig, Inc., 2009 WL 537090 at 2 (Bankr. E.D. Mo. Feb. 5, 2009).

WHEREFORE, the Landlord respectfully requests that this Court enter an order:

- a. Allowing Landlord a chapter 11 administrative expense in the amount of the Accrued Rent; and

- b. Granting the Landlord such other and further relief as this Court deems appropriate.

Dated: August 5, 2019
New Haven, Connecticut

LECLAIRRYAN, PLLC

By: /s/ Ilan Markus

Ilan Markus
Niclas A. Ferland
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Counsel for Sunrise Mall, LLC

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	
	:	Chapter 11
SEARS HOLDINGS CORPORATION, <i>et al.</i> ,	:	
	:	Case No. 18-23538 (RDD)
	:	
Debtors. ¹	:	(Jointly Administered)
-----	x	

**ORDER GRANTING MOTION BY SUNRISE MALL, LLC
FOR ORDER ALLOWING ITS ADMINISTRATIVE RENT CLAIM**

Upon the Motion by Sunrise Mall, LLC for Allowance and Immediate Payment of Its Administrative Expense Claim (the "Motion") [Dkt. No.]; and due and proper notice of the Motion having been provided, and it appearing that no other or further notice need be provided; and all objections to the Motion, if any, having been withdrawn, resolved, or overruled; and the Court having found and determined that the relief sought in the Motion is in the best interests of the Debtors, their estates, creditors, and all parties in interest, and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

ORDERED that the Motion is granted; and it is further

ORDERED that Sunrise Mall, LLC is granted an allowed administrative expense claim in the amount of \$4,110.11; and it is further

ORDERED that the Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: August __, 2019
White Plains, New York

PROPOSED

UNITED STATES BANKRUPTCY JUDGE

CERTIFICATE OF SERVICE

I hereby certify that on August 5, 2019, I caused to be served a true copy of Notice of Motion and Motion by Sunrise Mall, LLC for Allowance and Immediate Payment of Its Administrative Expense Claim (the "Motion") via the following methods:

1. By electronic mail to the last known email address of the parties on the annexed Service List "A"
2. By first class mail by mailing same in a sealed envelope, with postage prepaid thereon, in a post-office or official depository of the U.S. Postal Service within the State of Connecticut to the last known mailing address of the parties listed below:

Sears Holdings Corporation
3333 Beverly Road
Hoffman Estates, IL 60179
Attn: Stephen Sitley, Esq.
Luke J. Valentino, Esq.

Weil Gotshal & Manges LLP
767 Fifth Avenue
New York, NY 10153
Attn: Ray C. Schrock, Esq.
Jacqueline Marcus, Esq.
Garret A. Fail, Esq.
Sunny Singh, Esq.

Office of the United States Trustee
201 Varick Street, Suite 1006
New York, NY 10014
Attn: Paul Schwartzberg, Esq.

Akin Gump Strauss Hauer & Feld LLP
One Bryant Park
New York, NY 10036
Attn: Philip C. Dublin, Esq.
Ira Dizengoff, Esq.
Sara Lynne Brauner, Esq.

Dated: August 5, 2019
New Haven, Connecticut

LECLAIRRYAN PLLC

By: /s/ Ilan Markus
Ilan Markus

Service List "A"

See Attached List

In re: Sears Holdings Corporation, et al.
Bankruptcy Case No. 18-23538 (P200)

DESCRIPTION	NAME	NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	POSTAL CODE	COUNTRY	PHONE	FAX	EMAIL
Counsel to State of Michigan, Department of Treasury	AG and Assistant AG for the State of Michigan, Dept. of Treasury	Attn: David Herold, Executive Director	3010 W. Grand Blvd.	Coddle Place, Ste. 100	Detroit	MI	48202		313-456-0940		herold@treasury.com
Proposed Counsel to Official Committee of Unsecured Creditors of Sears Holdings Corporation, et al.	Attn: Gump Strauss Heuer & Peltz LLP	Attn: Ira S. Drenthoff, Philip C. Duden, Abhi Gurnani, Sara E. Brainer	One Bryant Park		New York	NY	10036		212-872-1000	212-872-1003	gump@gsheup.com
Counsel to Seidman Anderson ("Anderson")	Attn: Seidman & Anderson, LLC	Attn: James H. Alderman, Jr.	185 Aylesbury Street		Hartford	CT	06103		860-248-0093	860-965-0515	seidman@seidman.com
Attorneys for above independent School District	Attn: Seidman & Anderson, LLC	Attn: Pamela H. Walden, Johanna Lang	2570 W. Thorne Drive		Houston	TX	77033		281-985-6319	281-915-6321	seidman@seidman.com
Attn: Agent Byrnes Loan Servicing, LLC, the Bank of New York Mellon (the Bank of New York)	Attn: Agent Byrnes Loan Servicing, LLC, the Bank of New York Mellon	Attn: Kevin C. Arnold	4375 Judland Drive, Suite 200 P.O. Box 17913		San Diego	CA	92177-0911				arnold@byrnes.com
Counsel to American Shipbuilding, Inc. in its capacity as administrator of the Sears Creditors Inc. Registered Pension Plan	Attn: American Shipbuilding, Inc.	Attn: Laura R. Hull & Joseph Buckle-Burlew	1221 Avenue of the Americas		New York	NY	10020		212-410-6100	212-610-6799	hull@aship.com
Counsel to Twentieth Century Fox Home Entertainment LLC	Attn: Twentieth Century Fox Home Entertainment LLC	Attn: James L. Vancura	50 Park Avenue		New York	NY	10016-1387		212-210-9400	212-210-9444	vancura@twentiethfox.com
Counsel to Sanyo Media, LLC	Attn: Sanyo Media, LLC	Attn: Leah M. Lerner	333 South Hope Street	16th Floor	Los Angeles	CA	90071		213-576-1000	213-576-1100	lerner@sanyomedia.com
Counsel to the Local Texas Tax Authorities	Attn: Local Texas Tax Authorities	Attn: Anthony J. D'Angelo, Joshua S. Buchner	305 Rife Camp Road		Woodland Park	CO	80742		970-925-7357		dangelo@taxauthorities.com
Counsel to Community One School District 200	Attn: Community One School District 200	Attn: Anthony J. D'Angelo, Joshua S. Buchner	305 Rife Camp Road		Woodland Park	CO	80742		970-925-7357		dangelo@taxauthorities.com
Counsel to Rite Hospitality Management, LLC, Rite Hospitality International, Inc., Cheddar Casual Cafe, Inc., and Darden Restaurants, Inc.	Attn: Rite Hospitality Management, LLC, Rite Hospitality International, Inc., Cheddar Casual Cafe, Inc., and Darden Restaurants, Inc.	Attn: Allen G. Latham, Lamer A. Schabazian	345 Rife Camp Road		New York	NY	10017		212-687-4940		latham@rite.com
Counsel to AT&T and Turner Broadcasting System, Inc.	Attn: AT&T and Turner Broadcasting System, Inc.	Attn: Beth Brownstein	1301 Avenue of the Americas	Floor 47	New York	NY	10019		212-484-7900	212-484-7990	brownstein@att.com
Counsel to 1020 SW 3rd Ave. LLC ("SW LLC") and U.S. Bank National Association as Trustee, Successor in interest to Bank of America, N.A., as Trustee, Successor by merger to USAA Bank National Association, as Trustee for Morgan Stanley Capital Inc., Commercial Mortgage Pass Through Certificate, Series 2005 MS	Attn: 1020 SW 3rd Ave. LLC ("SW LLC") and U.S. Bank National Association as Trustee, Successor in interest to Bank of America, N.A., as Trustee, Successor by merger to USAA Bank National Association, as Trustee for Morgan Stanley Capital Inc., Commercial Mortgage Pass Through Certificate, Series 2005 MS	Attn: Brian T. Latham, Esq., Grigor Clement, Esq.	70 West Madison Street	Suite 4200	Chicago	IL	60602		312-583-7421	312-583-7100	latham@usbank.com
Counsel to Sears Roebuck and Company, Inc.	Attn: Sears Roebuck and Company, Inc.	Attn: Joseph Associates, Esq.	One Grand Central Place	Suite 1420	New York	NY	10165		212-755-6000	212-755-6006	joseph@sears.com
Counsel to City Choice Limited	Attn: City Choice Limited	Attn: Edward F. Winger, Jennifer A. O'Neil	100 Quincy Street	Suite 1	Weyfield	MA	07890		908-232-5566	908-232-3113	winger@citychoice.com
Counsel to Sears Holdings Corporation and its affiliates, including and debtors in reorganization	Attn: Sears Holdings Corporation and its affiliates, including and debtors in reorganization	Attn: Joseph L. Steinfeld, Jr., Esq., Gary D. Underdahl, Esq., Kara C. Caserio, Esq., Brigitte G. McGlothlin, Esq., Edward L. Heger, Esq., & Marianne Latham, Esq.	151 West 46th Street	4th Floor	New York	NY	10036		212-267-7141	212-218-2437	steinfeld@sears.com
Counsel to American Greetings Corporation	Attn: American Greetings Corporation	Attn: James W. Guckin, Esq.	2600 Lagan Woods Drive	Suite 400	St. Paul	MI	55121		651-426-9665	651-426-9676	guckin@agreetings.com
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Counsel to 231 S. Walnut, LLC	Attn: 231 S. Walnut, LLC	Attn: Mark Frankel, Esq.	800 Third Avenue	Floor 11	New York	NY	10037		212-591-1100		frankel@231.com
Counsel to American Greetings Corporation	Attn: American Greetings Corporation	Attn: Eric R. Goodman	127 Public Square	Suite 2000	Cleveland	OH	44114		216-621-0200	216-621-0140	goodman@agreetings.com
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Counsel to Bromor Property Group, Inc., Federal Realty Investment Trust, and Fee Earner	Attn: Bromor Property Group, Inc., Federal Realty Investment Trust, and Fee Earner	Attn: David L. Pollack, Vincent J. Almont, Esq.	1735 Market Street	Center	Philadelphia	PA	19103		215-864-3325	215-864-9173	pollack@bromor.com

Investment Holdings Corporation, et al.
Marjorie E. Green, et al.
Case No. 18-23538 (PDC)

DESCRIPTION	NAME	NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	POSTAL CODE	COUNTRY	PHONE	FAX	EMAIL
Counsel to The Macrich Company, Starwood Real Estate, LLC, Arctic Realty Limited Partnership, C.E. John Company, Inc., Centennial Real Estate Co., GS Pacific LP, LLC, PGM Real Estate, Vantage Real Estate, LLC, WSCMT 2007-033 Independence Center, LLC, and White Miami Galleria Limited Partnership	Ballard Spahr LLP	Attn: Dustin P. Branch	2079 Century Park East	Suite 800	Los Angeles	CA	90067-2959		310-705-4400	310-705-4350	branch.d@ballardspahr.com
Counsel to Federal Realty Investment Trust, Arctic Realty Limited Partnership, PGM Real Estate, Pacific Retail Group, WPCMT 2007-033 Independence Center LLC, Starwood Retail Partners LLC, Enviro Company, Blumson Property Group, Inc., Continental Real Estate Co., Centennial Real Estate Co., GS Pacific LP, LLC, PGM Real Estate, Vantage Real Estate, LLC, WSCMT 2007-033 Independence Center, LLC, and White Miami Galleria Limited Partnership, and Fee Earnings	Ballard Spahr LLP	Attn: Leslie C. Helman, Matthew G. Summers, Tobey M. Duku, Laure D. Rugh, Charlotte D. McCumb	919 N. Market Street	1105 Floor	Wilmington	DE	19801		302-251-4665	302-251-4666	helmanl@ballardspahr.com summersm@ballardspahr.com duduk@ballardspahr.com rughl@ballardspahr.com mccumbc@ballardspahr.com
Counsel to J.C. Segrest & Sons, S. Trust LLC, and Company, L.P., JPMG Maroonas Ltd Owner LLC, Poughkeepsie Galleria LLC, Salomon Run Shopping Center, LLC, S&A Company of West Seneca, HenCo, LLC, Washington Commons HenCo LLC, and DGUS, LLC, Light 125 James West LLC, Shingon Paris LLC	Ballard Spahr LLP	Attn: Paul E. Harner, Alycia E. Sumner	1075 Broadway	19th Floor	New York	NY	10015-5819		646-315-8010	212-273-1842	harnerp@ballardspahr.com sumnera@ballardspahr.com
Counsel to Unishel Development Corporation	Barclay Damon LLP	Attn: Kevin M. Newman Attn: Mark R. Overin	Barclay Damon Tower 11 S. Meridian Street	1125 East Jefferson Street	Syracuse Indianapolis	NY IN	13202 46104		315-413-7115 317-231-7459	315-703-7249 317-231-7433	newmank@barclaydamon.com overinm@ballardspahr.com
Counsel to Retail Opportunity Investments Corp. Counsel to BKCD Associates GP Counsel to Rem Alternatives LJO Regal Investments, Inc.	Bayard P.A. Beard & Jarrett, PLLC Berkman Borden Wong & Goddard, LLP	Attn: Evan T. Mader Attn: Russel W. Sundry	600 N. Ring Street 119 South Main Street	Suite 420 Suite 520	Washington Memphis	DC TN	20001 38103		202-455-5200 901-523-1110	202-455-5200 901-523-1119	mader@bayardlaw.com sundryr@bayardlaw.com russel@bayardlaw.com
Counsel to Brown Associates Counsel to BREC Investors, Inc. Counsel to P&P Hanover Real Estate LLC	Bellman, LLP Bell Hennessey & Martin LLP Bennrich, Friedlander, Coplan & Agnew LLP	Attn: Lewis A. Underberg Attn: Russell W. Mize Attn: Michael E. Burns, Devon M. Caputo	150 Apple Investments, Inc. 2323 Ross Avenue 225 Delaware Avenue	Suite 200 Suite 1900 Suite 821	New York Dallas Washington	NY TX DC	10016 75201 20001		212-487-4666 212-487-4666 214-742-1400	212-257-1837 212-257-1837 214-742-1499	underberg@bbag.com mize@bbag.com burnsm@bennrichllp.com caputo@bennrichllp.com
Counsel to MIDAMCO, an Ohio Limited Partnership Counsel to Burton Provo Ltd, LLC	Bennrich, Friedlander, Coplan & Agnew LLP Bewley, Leslieborn & Miller, LLP	Attn: William E. Schenck, Esq. Attn: Lane Zuckert, Esq. Attn: Lawrence M. Schwab, Thomas M. Gao	225 Delaware Avenue 100 Public Square 13115 E. Pecos Street	Suite 821 Suite 2300 Suite 510	Washington Cleveland Whittier	DC OH CA	20001 44114 90602-1397		202-487-4666 216-383-4100 562-438-9771	202-487-4666 216-383-4100 562-438-9771	schenckw@bennrichllp.com zuckertl@bennrichllp.com schwabl@bennrichllp.com
Counsel to White Horse Investments, LLC (formerly known as White Horse Business Center, a California General Partnership)	Bullock, Bergman & Schwab Bender & Mader LLP	Attn: Michael W. Mader, Esq. II Attn: Rume Banti	633 Merida Ave. 2175 Park Avenue	Suite 120 Suite 100	Menlo Park Santa Clara	CA CA	94025 95050		650-817-9500 408-295-1700	650-817-9500 408-295-1700	maderm@bendermader.com banti@bendermader.com
Counsel to Ren Properties, Inc., Alert LLC, Arctic Realty Limited Partnership, Canton Company, LLC, Fairman Company LLC, Flareoff LLC, Fundamentals Co LLC, Greenmich LLC, Harrell LLC, Hildborough Associates, Jeffrey Sandelman, Alton Schrier and Tracy Brewer, Succession Co-Investors of the Peart Trust, Mainline LLC, Mainline LLC, Mainline LLC, and Segreco LLC, Segreco LLC, Segreco LLC, Segreco LLC, and Segreco LLC	Blank Rome LLP	Attn: Jeffrey Rhoades	1015 Eye Street NW		Washington	DC	20006		202-410-3110	202-378-9167	rhoadesj@blank-rome.com

[illegible]

In re: Sears Holdings Corporation, et al.
Master Service List
Case No. 18-23538 (SDNY)

DESCRIPTION	NAME	NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	POSTAL CODE	COUNTRY	PHONE	FAX	EMAIL
Council to the Bank of New York Mellon Trust Company and the Chase Manhattan Bank, N.A., Successor Trustee for the STAC Unsecured Priced Notes (Top 20 Unsecured Creditors), STAC Unsecured Priced Notes, and the STAC Medium Term Notes (Top 5 Secured Creditors)	Center LeFranch & Mabus LLP	Attn: James Guidetti, Esq. Attn: Richard J. Mabus, Esq. Robert D. Mabus, Esq.	2 Wall Street 90 Mariah Avenue		New York	NY	10005		212 218 4607 212 712 2122		guidetti@clm.com bmabus@clm.com rmabus@clm.com
Council to GS Appraisal Group LLC, Studio 1 Div. of Shadoff Factors, and the Latham Company United States Bankruptcy Court for the Southern District of New York	Q. Drizin	Sara Chambers Esq. Attn: Laura E. Appleby, Steven Wilamowski	300 Quartrous Street Room 248 1770 Avenue of the Americas		East Meadow	NY	11354		516 595 7000 516 294 7111		qdrizin@firstmonial.com sramos@firstmonial.com
Council to WSCB, LLC	Chapman and Cutler LLP				White Plains	NY	10603		914 467 7750		jchapman@chapman.com wcutler@chapman.com
Council to Cardinal Health 130, LLC, Cardinal Health 117, LLC, and Cardinal Health 98 925, Inc., Subsidiaries and affiliates of Cardinal Health, Inc., an Ohio Corporation, Top 20 Unsecured Creditors	Chase Shabman & Chastomay PC	Attn: Beth J. Rolenberg, Scott A. Tubor			New York	NY	10019		212 655 2532 212 655 3332		brrolenberg@chase.com stuber@chase.com
Council to Wells Fargo Bank, National Association	Chase, Hall & Stewart LLP	Attn: Kevin J. Seward, Jonathan D. Marshall	One Boland Drive Two International Plaza		West Orange	NJ	07075		973 530 2118 973 530 2745		brrolenberg@chase.com stuber@chase.com
Council to Windstream Electronics America, Inc. (Council to MHI Holding Company, LLC)	Choi & Park, LLC	Attn: Hyun Suk Choi, Chul S. Park	11 Broadway Suite 615		Boston	MA	02110		617 348 5000 617 248 4000		hchoi@choipark.com cpark@choipark.com
Council to Solar International Inc., Extern Power Textiles Limited, Guiz Spraying & Waving Co., Bradshaw Westwood Trust, and BSI International (Extern Ltd)	Choi & Park, LLC	Attn: Edward L. Schreier, Gilbert R. Saydoff Jr.	30 South Vester Drive Suite 2600		New York	NY	10003		212 695 0010 312 444 9100		eschreier@choipark.com gsaydoff@choipark.com
Council for Eprior Software Corporation (P/A Artisan Solutions, Inc.)	Clark H&P PC	Attn: Steven M. Hoffman	1330 Avenue of the Americas		New York	NY	10019		212 215 7100 212 215 8200		schoffman@clarkhnp.com jclark@clarkhnp.com
Council for Eprior Software Corporation (P/A Artisan Solutions, Inc.)	Clark H&P PC	Attn: Steven M. Hoffman	830 Third Avenue, Suite 200		New York	NY	10017		646 293 4500 646 395 8700		schoffman@clarkhnp.com jclark@clarkhnp.com
Council to Eprior Software Corporation (P/A Artisan Solutions, Inc.)	Clark H&P PC	Attn: Steven M. Hoffman, Rob R. Benz	210 Carnegie Center, Suite 107		Princeton	NJ	08540		609 785 7911 609 785 2999		schoffman@clarkhnp.com jclark@clarkhnp.com
Council to Eprior Software Corporation (P/A Artisan Solutions, Inc.)	Clark H&P PC	Attn: Duane J. Bezina	720 Baiton		Austin	TX	78701		512 499 3647 512 499 3650		bezina@clarkhnp.com jclark@clarkhnp.com
Council to Eprior Software Corporation (P/A Artisan Solutions, Inc.)	Clark H&P PC	Attn: David M. Blau	151 S. Oak Woods and Ave. Ste. 200		Birmingham	MI	48009		248 988 1817 248 988 2316		dblau@clarkhnp.com jclark@clarkhnp.com
Council to ESI Investments, Inc., P.P., LLC, P.P. II, LLC and Transform Media LLC	Clary Garikels Stern & Hamilton LLP	Attn: Sean O'Neal Lewis J. Luman, Aboma A. Maroon, Luke A. Barilotti, Andrew Weaver, Thomas J. Maloney	One Liberty Plaza		New York	NY	10006		212 215 2000 212 215 2077		sean@clary.com luman@clary.com abarilotti@clary.com aweaver@clary.com tjmaloney@clary.com
Credit Facility, 197 Ground Lease Term Loan Facility, the Consolidated Secured Loan Facility, and LSI Investments, Inc. and its affiliates (including P.P., LLC, & P.P. II, LLC)	Clary, Garikels, Stern & Hamilton LLP	Attn: Sean A. O'Neal, Andrew Weaver, Richard Khatib, Jennifer Kennedy Park, Thomas J. Maloney	One Liberty Plaza		New York	NY	10006		212 215 2416 212 215 2000		sean@clary.com luman@clary.com abarilotti@clary.com aweaver@clary.com tjmaloney@clary.com
Council to Banta Co., LLC	Clary & Gidycz, P.C.	Attn: William E. Kefeler, Jr. - Helen Sara Ward	615 Liberty Avenue		Pennsburgh	PA	15222-3152		412 297 4648 412 200 1945		hkefeler@clarylaw.com hward@clarylaw.com
Council to American Eagle & Manufacturing Corp.	Clary, Weiss and Simon LLP	Attn: Richard M. Seftler, Melissa S. Woods	910 Third Avenue 21st floor		New York	NY	10022-4869		212 356 0219 212 356 0219		seftler@clary.com mwoods@clary.com
Council for Kellogg Sales Company	Cole Schuch P.C.	Attn: 1419 Beechbrook, Esq.	1315 Avenue of the Americas		New York	NY	10019		212 757 4000 817 810 3150		seftler@clary.com mwoods@clary.com
Council for Kellogg Sales Company	Cole Schuch P.C.	Attn: Michael D. Warren, Esq.	301 Commerce Street Suite 1000		Fort Worth	TX	76102		817 810 3150 817 810 3150		seftler@clary.com mwoods@clary.com
Council to American Eagle & Manufacturing Corp.	Colburn, N'Hours & Math LLP	Attn: Steven C. Antas, Esq.	West		Woodbury	NY	11797		516 248 5757 516 247 1765		seftler@clary.com mwoods@clary.com
Trustee for the Second Term PRC Notes, the Holdings Unsecured Notes (ACRNI), and the Holdings Unsecured PRC Notes (UDNLI) and Top Creditors	Comptech Trust Company, N.A.	Attn: Michael A. Smith, Vice President - Corporate Trust	2550 Express Drive South Suite 210		Atlanta	GA	30329		404 763 0707		seftler@clary.com mwoods@clary.com
Council to ABC Marketplace at Six Corners, LLC, and PRC Park Center Plaza, LLC	Connolly Gallagher LLP	Attn: Karen C. Billman, Kelly H. Condon, H. Christopher Goffish	1000 West Street Suite 1600		Washington	DC	20001		202 757 2100 202 757 2799		seftler@clary.com mwoods@clary.com

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In re: Stern Holdings Corporation, et al.
Case No. 18-23538 (200)

DESCRIPTION	NAME	NOTICE NAME	ADDRESS	CITY	STATE	POSTAL CODE	COUNTRY	PHONE	FAX	EMAIL
Counsel to the Atchafalaya Company and its Affiliates	Atchafalaya & Partners LLP	Attn: Paul J. Pasculli	4201 Capital Mall Suite 1750	Sacramento	CA	95814		916-219-7400	916-219-7433	atpasculli@atchafalaya.com
Counsel to Santa Rosa Bank, LLC	Ferris LLC	Attn: Gursam A. Chao Bana	221 Plaza Avenue, 31st floor	San Juan	PR	00917		787-266-7000	787-716-1001	chao@ferrisllc.com
Counsel to Chert Technologies Group, LLC	Chert Technologies, LLC	Attn: Mark E. Wilson	303 North LaSalle Street Suite 2100	Chicago	IL	60601		312-433-8019		wilson@cherttechnologies.com
Counsel to CenterPoint Properties Trust, and Vector Capital Fund, Inc.	CenterPoint Properties Trust, and Vector Capital Fund, Inc.	Attn: Patrick B. Fieger	27100 Capital Circle #306	Pensacola	FL	32503		419-874-4415		pfieger@centerpointproperties.com
Counsel to Chertech Debt Acquisition, LLC	Chertech Debt Acquisition, LLC	Attn: Derek L. Wright & Catherine R. Cabanero	90 Park Ave.	New York	NY	10016		212-682-7274	212-682-7339	twright@chertech.com
Wholesale Agreement Partners, LP, Wholesale Multi-Strategy Partners, LP and Main Capital Investors	Wholesale Multi-Strategy Partners, LP, Wholesale Multi-Strategy Partners, LP and Main Capital Investors	Attn: Eyal S. Meridiano, Esq.	3300 K Street, N.W. Suite 600	Washington	DC	20001-5109		202-295-5100	202-471-5399	emerediano@wholesale.com
Master fund, Ltd.	Master fund, Ltd.	Attn: Michael Small	324 N. Clark Street	Chicago	IL	60654		312-837-4500	312-837-4700	msmall@masterfund.com
Counsel to Victor Reagan Family Trust	Victor Reagan Family Trust	Attn: David J. Labov, Esq.	90 Park Avenue	New York	NY	10016		212-687-7874	212-687-7329	dlabov@victor.com
Counsel to Sherbrook, LLC	Sherbrook, LLC	Attn: Thomas Scamell	2021 McKinney Avenue	Dallas	TX	75201		214-999-3000	214-999-4657	tscamell@sherbrook.com
Counsel to Hueston, Inc. and Sherbrook, LLC	Hueston, Inc. and Sherbrook, LLC	Attn: Adam L. Guss, Esq.	331 N. Clark Street	Chicago	IL	60654		312-341-0151	312-345-3448	aguss@hueston.com
Counsel to Muehlebach, Inc.	Muehlebach, Inc.	Attn: Paul J. Labov	101 Park Avenue	New York	NY	10017		212-618-7900	212-622-0940	plabov@muehlebach.com
Counsel to Capital Bank, LLC	Capital Bank, LLC	Attn: Thomas M. Moran	912 North Market Street	Washington	DC	20005		202-654-7444	202-656-8920	tmoran@capitalbank.com
Counsel to The Chamberlain Group, Inc.	The Chamberlain Group, Inc.	Attn: Mark L. Haddad, Esq.	49 Bankers Street	Marlborough	MA	01752		978-983-4800	978-983-8125	mhaddad@chamberlain.com
Counsel to Briting Group, LLC and its affiliates and subsidiaries, operating as Pepsi Beverages Company and Frito-Lay North America, Inc.	Briting Group, LLC and its affiliates and subsidiaries, operating as Pepsi Beverages Company and Frito-Lay North America, Inc.	Attn: N. Neville Reid	300 West Madison Street	Chicago	IL	60656		312-216-3700	312-274-2701	nreid@frito.com
Counsel to True Value Company	True Value Company	Attn: Joseph D. Frank, Esq.	1377 W. Washington Roadway	Chicago	IL	60607		312-276-1400	312-276-0015	jfrank@truevalue.com
Counsel to Select Portfolio Services, Inc. as servicer for U.S. Bank National Association, as Trustee, in trust for the registered holders of Cengage Mortgage Loan Trust 2007 AHL2, Asset Backed Pass-Through Certificate, Series 2007 AHL2, Mortgage Pass-Through Certificate	Select Portfolio Services, Inc. as servicer for U.S. Bank National Association, as Trustee, in trust for the registered holders of Cengage Mortgage Loan Trust 2007 AHL2, Asset Backed Pass-Through Certificate, Series 2007 AHL2, Mortgage Pass-Through Certificate	Attn: Steven L. Leggett, Esq.	311 South Wacker Drive Suite 3000	Chicago	IL	60606		312-260-6000	312-260-6570	sleggett@select.com
Counsel to Sentage Growth Properties, Sentage LLC, Finance LLC, and Sentage EMT Finance LLC	Sentage Growth Properties, Sentage LLC, Finance LLC, and Sentage EMT Finance LLC	Attn: Michelle C. Morris, Esq.	513 Gibson Street	Bay Shore	NY	11706		631-969-310		mmorris@sentage.com
Counsel to Solid Operating Corporation	Solid Operating Corporation	Attn: Brad Eric Scherzer, Scott B. Ladigas, Peter B. Strick	One New York Plaza 400 W. Market St.	New York	NY	10038		212-659-0000	212-659-0000	bscherzer@solid.com
Counsel to Washington Prime Group Inc. and The Tropic Co.	Washington Prime Group Inc. and The Tropic Co.	Attn: Edward M. King	301 East Fourth	Louisville	KY	40202		502-589-0019	502-541-1047	eking@tropic.com
Counsel to Haver U.S. Appliance Solutions, Inc. d/b/a US Appliances	Haver U.S. Appliance Solutions, Inc. d/b/a US Appliances	Attn: Ronald C. Gold & AJ Walsh	3120 Great American Tower Street	Cincinnati	OH	45202		513-651-6000	513-651-6081	rgold@haver.com
Counsel to United to Transform Holdings LLC	United to Transform Holdings LLC	Attn: Philip A. Martin, Laura M. Byrnes	101 South Fifth Street	Tomball	TX	40202		281-546-2000	281-546-2030	lmartin@united.com
Counsel to Tieg Hong (America) Corp., and Tieg Hong Marine Transport Corp.	Tieg Hong (America) Corp., and Tieg Hong Marine Transport Corp.	Attn: Zachary Greber, Corina M. Sumbro	343 West 24th Street	New York	NY	10018		212-227-4741	212-227-7371	zgreber@tieghong.com
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Counsel to Tietel Corporation, American Lebanese Syrian Associated Charities, Inc.	Tietel Corporation, American Lebanese Syrian Associated Charities, Inc.	Attn: Matthew J. Gensburg	200 West Adams Street	Chicago	IL	60606		312-243-2700		mgensburg@tietel.com
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Counsel to Intersect Party, and Saker Shopkins, Inc.	Intersect Party, and Saker Shopkins, Inc.	Attn: Howard A. Cohen	300 Delaware Avenue	Wilmington	DE	19801-1671		302-518-0324		hcohen@intersect.com
Counsel to A.D. Smith Corporation, and Johnson Controls, Inc.	A.D. Smith Corporation, and Johnson Controls, Inc.	Attn: Donald F. Campbell, Jr.	175 Main Road	Bedford	MA	02701		781-741-9900	781-741-6599	dcampbell@adsmith.com
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Counsel to ANAV Enterprises Ltd.	ANAV Enterprises Ltd.	Attn: Thomas R. Ficker	375 Park Avenue	New York	NY	10157		212-703-5800		tficker@anav.com
Counsel to Waste Management National Services, Inc., Urban Edge Properties LP and its subsidiaries	Waste Management National Services, Inc., Urban Edge Properties LP and its subsidiaries	Attn: Jonathan L. Flaster, Esq. Michael S. Weinstern, Esq.	711 Third Avenue	New York	NY	10017		212-967-7800	212-754-0130	jflaster@waste.com
		Attn: Barry S. Zaitlin, Michael H. Goldstein	The New York Times Building 610 Eighth Avenue	New York	NY	10018		212-413-8800	212-455-2133	bzaitlin@nytimes.com

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In re: Sears Holdings Corporation, et al.
Sears Stores, Inc.
Case No. 18-23538 (PDC)

DESCRIPTION	NAME	NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	POSTAL CODE	COUNTRY	PHONE	FAX	EMAIL
18-23538-shl	Internal Revenue Service	Attn: Centralized Insolvency	3970 Market Street		Philadelphia	PA	19104-5016		855-235-6787		Maria M. Wong @insolvencytrusts.com
18-23538-shl	Internal Revenue Service	Attn: Centralized Insolvency	P.O. Box 7346		Philadelphia	PA	19101-2145		855-235-6787		Maria M. Wong @insolvencytrusts.com
18-23538-shl	Internal Revenue Service	Attn: Joseph Corrigan	One Federal Street		Boston	MA	02110		617-535-4744		Brendan@2000account.com
18-23538-shl	Internal Revenue Service	Attn: Joseph Corrigan	30 Green Street	Suite 103	White Plains	NY	10605		914-931-1232		helen@janeiro.com
18-23538-shl	Internal Revenue Service	Attn: Joseph Corrigan	P.O. Box 326		Adams	CA	95601		916-671-8062		Brown@allstatehand.com
18-23538-shl	Internal Revenue Service	Attn: Robert T. Hoveworth, Esq.	599 Lexington Avenue		New York	NY	10017		212-516-3900	212-516-3901	robert.hoveworth@allstate.com
18-23538-shl	Internal Revenue Service	Attn: Andrew P. Turand	445 Madison Avenue	15th Floor	White Plains	NY	10601		914-936-4777	914-936-4863	stuart@allstate.com
18-23538-shl	Internal Revenue Service	Attn: Yarek Torker	1140 Avenue of the Americas, 9th Floor		New York	NY	10018		646-303-6690	646-303-6692	it@allstate.com
18-23538-shl	Internal Revenue Service	Attn: Eric B. Wilson, Esq., Benjamin D. Fedak, Esq.	101 Park Avenue		New York	NY	10017		212-608-7600	212-608-7697	EDW@allstate.com
18-23538-shl	Internal Revenue Service	Attn: Jeffrey A. Carlson, Esq.	The Eakman Building		Buffalo	NY	14202		716-831-3821		jeff@allstate.com
18-23538-shl	Internal Revenue Service	Attn: John Creek Curley, Esq.	770 Post Road, Suite 237		Kendall	NY	10583		914-401-3503		jeff@allstate.com
18-23538-shl	Internal Revenue Service	Attn: Sean C. Scudant, Lauren C. Esq.	200 West 41st Street	17th Floor	New York	NY	10016-7209		212-972-3000	212-972-2145	sean@allstate.com
18-23538-shl	Internal Revenue Service	Attn: Brian Ewing	1115 South 10th Street, Suite 100		Omaha	NE	68114		402-390-9500	402-390-9005	jean@allstate.com
18-23538-shl	Internal Revenue Service	Attn: Jeffrey Kutzman	401 S. 3rd Street	Suite 200	Philadelphia	PA	19147		215-819-1221		jean@allstate.com
18-23538-shl	Internal Revenue Service	Attn: W.B. J. Brumwell, Esq.	1420 14th Avenue	Suite 4100	Seattle	WA	98101		206-273-7046		jean@allstate.com
18-23538-shl	Internal Revenue Service	Attn: David S. Coyle	745 E. Mulberry, Suite 900		San Antonio	TX	78212		210-216-6600	210-735-6389	jean@allstate.com
18-23538-shl	Internal Revenue Service	Attn: John R. Hantz, Esq.	120 N. Washington Square	Suite 615	Lansing	MI	48203		517-267-2222	517-267-2230	jean@allstate.com
18-23538-shl	Internal Revenue Service	Attn: Richard L. Zucker	751 West Tower Parkway		Roseland	IL	07063		973-276-7700	973-276-0344	jean@allstate.com
18-23538-shl	Internal Revenue Service	Attn: Christopher Harris, Esq. & Brian F. Johnson, Esq.	885 Third Avenue		New York	NY	10017-4834		212-906-1700	212-751-4364	jean@allstate.com
18-23538-shl	Internal Revenue Service	Attn: Peter M. Gilman, Esq. & Deborah	355 South Grand Ave	Suite 100	Los Angeles	CA	90071-1560		909-711-1560		jean@allstate.com
18-23538-shl	Internal Revenue Service	Attn: Gilbert A. Lazarus	91-12 68th Avenue		Toronto	ON	M1H 3T5		917-417-3795		jean@allstate.com
18-23538-shl	Internal Revenue Service	Attn: Kevin S. Hanson	999 18th Street	Suite 2305	Denver	CO	80202		303-956-8837		jean@allstate.com
18-23538-shl	Internal Revenue Service	Attn: William P. Fennell	401 West A Street	Suite 1600	San Diego	CA	92101		619-735-1560	619-735-1558	jean@allstate.com
18-23538-shl	Internal Revenue Service	Attn: Charles A. Green	381 Broadway	Suite 300	Westwood	IL	07675		201-342-1212		jean@allstate.com

In re: Sears Holdings Corporation, et al.
Master Services List
Case No. 18-23538 (RSD)

DESCRIPTION	NAME	NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	POSTAL CODE	COUNTRY	PHONE	FAX	EMAIL
Local Counsel for the Centum Tech Trading Entities Counsel to Capgemini Center Attorneys, San Francisco Pitts, CYPIT Limited Counsel to Cude Auctions LLC, Pittsburgh Center Pitts, LLC, Project 28 Clothing LLC, and Hedd Imports LLC	Law Offices of Douglas T. Tabacnick, P.C.	Attn: Douglas T. Tabacnick, Esq. 511 West Main Street 9161 Sunrise Light Boulevard	Suite C Suite 308		Freehold Fort Lauderdale	NJ FL	07728 33122		732-780-2760 954-774-4161	732-780-2761 877-795-8798	tabacnick@center.com pitts@center.com
Counsel to Westfield, LLC and its affiliate, Annapolis Mail Owner LLC, Brandon Shopping Center Partners LLC, Broomfield Mall LLC, Citrus Park Mall Owner LLC, Countrywide Mall LLC, Rossville Shoppingtown LLC, Meridian Square Partnerships, Montgomery Mall Owner LLC, North County Fair LP and 19th Florida Associates, L.P., Quinidge Mall LLC, WEA Palm Desert LLC, Sarasota Shoppingtown LLC, WEA Southwest LLC, Summit Mall LLC, UTC Venture LLC, Valencia Town Center Venture, L.P., Wheaton Plaza Regional Shopping Center LLC, Benetton Capital Partners, LLC and its affiliate Brooks Shopping Center, LLC, Concord Mall LP, and Brookshire Food Counsel to DTC Technology Services LLC, Inc. (a subsidiary in interest to Computer Sciences Corporation and CSC Consulting Corporation)	Attn: Helen Martin and Nicolas A. Ferland	545 Long Wharf Drive 825 Third Avenue 100 South Fifth Street 1010 Connecticut Boulevard, Suite 1700 711 Navarro Street P.O. Box 17218 27771 N. Serrano Avenue	9th Floor 16th Floor Suite 2500 Suite 1700 Suite 300		New Haven New York Minneapolis Los Angeles San Antonio	CT NY MN CA TX	06511 10022 55407 90067 78205		203-472-3212 212-634-5016 212-415-0771 612-332-1010 310-279-1214 210-225-6763	203-472-3211 212-415-5029 212-415-5068 612-332-1010 310-279-1214 210-225-6763	helen.martin@scs.com nicolas.ferland@scs.com james.gruber@scs.com jane.chang@scs.com scs@scs.com scs@scs.com
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31703 1974

In re: Sears Holdings Corporation, et al.
Master Service List
Case No. 18-23538 (RDC)

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In re: Sun Holdings Corporation, et al.
Bulfinch Services Inc.
Case No. 18-23538 (JDO)

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[illegible]

Brant Stern Holdings Corporation, et al.
Master Service List
Case No. 18-23538 (P001)

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In re: Inves Holdings Corporation, et al.
Master Services List
Case No. 18-23538 (KSD)

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in re: Sears Holdings Corporation, et al.
Master Service List
Case No. 18-23538 (JCO)

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